Vacant building sites and hittals within the precincts of the village sites are taxed. The levy of this tax is a hardship to the raiyats and khatedars. It is therefore requested that the tax may be remitted.

*Reply of Government.*—As the new scheme has been directed to be tried for another two years, a fresh representation may be made after the expiry of that term. The request that the minimum to be paid, which is now fixed at annas 8, should be reduced, and the rules revised so as to exempt 10 guntas in the aggregate, is noted for favorable consideration.

SUBJECT No. 79.

Abolition of tax on kanas.

Mr. Srinivasa Sitaram Kulkarni Haribar Sub-Taluk, and Mr. C. Nagappa, Nagar Taluk.

*Summary of discussion.*—The levy of assessment on kanas which are used by the raiyats for harvesting crop and storing fodder, fuel, hay, etc., operates as a hardship on the poor raiyats and it is therefore prayed that this tax may be completely abolished. It is absolutely necessary for them to have these separate kanas, as they have no other places for storing their agricultural produce.

*Reply of Government.*—The question of abolishing the tax is under correspondence and the matter will be disposed of soon.

SUBJECT No. 80.

Exemption of hullu hittals from assessment.

Messrs. Guru Rao, Pleader, Nanjangud Taluk, and B. Sitaramaiya, Chikmagalur Taluk.

*Summary of discussion.*—The rules framed under the Village Sanitation Regulation require that in villages grass and manure should not be stored near dwelling houses. The raiyats are therefore obliged to have separate places for the purpose of storing them. But these places are taxed separately as vacant building sites. It is therefore prayed that the levy of this tax in case of hullu hittals and manure pits be not enforced.

*Reply of Government.*—The tax is nominal and was imposed to avoid disputes as to ownership of the sites. It cannot be removed.

SUBJECT No. 81.

Recovery of a proportionate assessment on portion of survey numbers used for building purposes.

Mr. Padmanna, Nanjangud Taluk.

*Summary of discussion.*—The rule now in force, that the assessment of 30 years should be recovered beforehand on the whole survey number when only a portion of that number is set apart for building purposes, is a hard one. It is therefore prayed that when only a portion of a survey number is thus set apart, a proportionate assessment may be recovered. This rule operates prejudicially, not only where the owner of the survey number himself wishes to build on it, but also where the villagers combine and desire to have additional area for building purposes.

*Reply of Government.*—In the Rule (58) it is stated that the assessment should be levied on the land actually appropriated to any purpose unconnected with agriculture; and if in any case this is construed to mean the entire